



**STATE OF MONTANA
MONTANA DEPARTMENT OF TRANSPORTATION
JOB PROFILE**



Update



Formal Review

Date Submitted 9/24/10

SECTION I - Identification

Working Title:

Program Accountant, Level II

Department:

Montana Department of Transportation

Job Code Number:

132116

Division & Bureau:

Administration Division; Accounting Controls Bureau

Job Code Title:

Accountant

Section & Unit:

Accounting Controls Section

Pay Band:

6

Work Address:

2701 Prospect Avenue
Helena, MT 59620-1001

Position Number:

15009, 21040, 21042, 21065, 21067

Phone:

☐ FLSA Exempt ☒ FLSA Non-Exempt

☐ Non-Union ☒ MPEA ☐ Blue Collar

Profile Completed By:

Jody Brandt

Work Phone:

444-0859

Work Unit Mission statement or Functional Description:

The Accounting Controls Bureau (ACB) is responsible for establishing internal control structures, developing and implementing accounting policies, ensuring proper accounting treatment of transactions, developing and implementing MDT's General Ledger accounting structure, and providing technical oversight to Departmental financial monitoring functions.

The Accounting Controls Section develops and implements accounting and transaction policies; system configurations and business processes; and financial accounting and reporting systems, schedules and procedures. Accountants establish and maintain internal controls, conduct financial monitoring to ensure cost efficiency and compliance within the Department's accounting, budgeting and fiscal bureaus, and ensure state compliance with complex federal regulations and establishes goals, objectives and priorities for all accounting functions. Also, we provide technical assistance to division financial contacts, budget analysts, and project management to ensure consistent application of policies and procedures across the Department.

Describe the Job's Overall Purpose:

Purpose of the position is to establish and maintain internal controls, conduct financial monitoring to ensure cost efficiency and compliance within the Department's accounting, budgeting and fiscal bureaus. Ensures state compliance with complex federal regulations and establishes goals, objectives and priorities for all accounting functions. These positions provide technical assistance to division financial contacts, budget analysts, and project management to ensure consistent application of policies and procedures.

SECTION II - Major Duties or Responsibilities

This section should be a clear concise statement of the position's major duties and the approximate percent of work time for each duty

% of Time

A. Program Accounting Treatment

50%

- Update and maintain the financial reporting structure, including effect on organization's subsystems as a whole.
- Initiate procedural changes, complex coding transactions, and/or system updates as necessary
- Review and approve departmental transactions for assigned programs, review and approve all non-routine transactions, initiate correcting entries
- Analyze monthly account balances; research, resolve and reconcile irregularities, initiate correcting entries
- Perform financial analysis for the purposes of ensuring consistent and proper accounting treatment between programs
- Ensures proper measurement focus and basis of accounting is applied to all financial transactions by working with division and district financial contacts.
- Review audit recommendations and recommend corrective action plans based on those audits Assist in the formulation of responses to audit recommendations, provide technical assistance to division/district financial contacts for implementing audit corrective action plans
- Identify Department-wide financial accounting and reporting needs
- Develop and implement business process changes to FYE procedures and serves as the lead Program Accountant during FYE for purposes of ensuring consistency, efficiency and a quality outcome

B. Grant Management; General, Grant Operations,

10%

- Review state expenditures to ensure required Maintenance of Effort (MOE) is met; projects future MOE trends; and provides results to divisions for necessary follow-up
- Monitor and evaluate Department sub-system transaction transfers into CARES; resolve and reconcile differences where necessary between and among Department sub-systems and SABHRS

- Provide technical assistance to division/district financial contacts, ASO and Fiscal Programming for grant operation accounting (including opening, modifying, and closing projects).
- Implement and monitor the control structure and review and document of program compliance, regarding OMB Circular A-133 and A-87, including sub-recipient monitoring and Single Audit follow-up.

C. Budget; Development, Implementation, Monitoring **10%**

- Provide technical assistance to financial teams on proper accounting treatment for non-routine accounting issues to ensure applied to the proper budget authority (subclass)
- Coordinate with the budget section to ensure proper accounting structure is in place to establish budget authority on SABHRS for the upcoming biennium
- Coordinate with the budget section on the Department's special subclass memo to ensure proper accounting treatment prior to release of the memo; initiate structure changes where necessary
- Initiate formal financial team reviews of expenditures to ensure compliance with the Department's special subclass memo; and implement changes as needed
- Review allocation vs. expenditure of Department funds by organizational unit, second level expenditure and fund to provide assurance budgeting and accounting structure are reconciled for assigned programs.

D. Internal Controls **15%**

- Formulate and implement internal control structure for Departmental programs
- Provide technical assistance to division/district financial contacts in interpreting and monitoring established internal controls to ensure proper and consistent application
- Formulate and interpret higher-level rules and guidelines disseminated to the divisions; provides training as necessary to division/district staff.

E. Business Process Reviews, **15%**

- Evaluate current business processes for efficiency and effectiveness, while also providing an adequate control environment; provide recommendations to management for improvements
- Perform historical trend analysis to determine norm and variance of YTD financial data reported
- Provides long-term working capital and cash forecast reports to management 2 to 3 years out from current fiscal year
- Assist directly in the establishment and analysis of service rates and provide recommendations to management

1. ***The following duties and/or specific tasks listed under section II above are considered "essential functions" because they require specialized expertise and skill and are the***

primary reasons the job exists (they must be performed by this position with or without accommodations):

Duties A, B, C, D and E are considered essential functions.

The following mental and physical demands are associated with these essential functions:

PHYSICAL

- Light lifting (less than 10 lbs.)
- Carry light items (papers, books, small parts)
- Remaining seated for extended periods of time, with occasional walking; standing; bending
- Operating a personal computer
- Effective, professional communication in writing, in person, and over the phone

MENTAL

- Mediating conflicts
- Ability to multi-task
- Demands for accuracy in all aspects of work
- Ability to meet inflexible deadlines
- Computing arithmetic operations
- Comparing data
- Compiling information
- Analyzing
- Coordinating
- Synthesizing
- Negotiating
- Instructing

2. Does this position supervise others? ☐ Yes ☒ No

Number directly supervised:

Position Number(s) of those supervised:

3. Attach an Organizational Chart.

SECTION III - Minimum Qualifications - List minimum requirements for the first day of work.

Critical knowledge and skills required for this position:

Knowledge:

Detailed Functional Knowledge of Governmental accounting, budgeting, auditing and financial reporting; state and federal policies and laws; automated accounting and financial software; Department accounting policy, rules, regulations; research and analysis; personal computers. Mastery of own job duties as well as related areas; including most complex issues and problems. Is able to explain in high level of detail verbally and in writing to others what they are doing. Knowledge of more complex coding and how it relates to financial transactions; approves all types of transactions (corrections, payment documents, collections) and has experience with federal Grants and more complex transactions.

Skills:

Independent decisions; develops solutions and course of action (initiates complex transactions; approves all types of transactions) experience with federal Grants and more complex transactions; demonstrates excellence in quality and ensure accuracy.

Competencies:

Initiate corrective actions and uses systematic problem solving based on experience and knowledge; professional communication in all situations; identifies potential risks and trouble spots along with possible solutions. Viewed as reliable source of information amongst peers and often looked to for guidance by others. Incumbent assumes responsibility and is given the authority to complete higher level activities with limited supervision.

Education:

Check the one box indicating minimum education requirements for this position for a new employee the first day of work:

- | | |
|---|--|
| <input type="checkbox"/> No education required | <input type="checkbox"/> Related AAS/2-years college/vocational training |
| <input type="checkbox"/> High school diploma or equivalent | <input checked="" type="checkbox"/> Related Bachelor's Degree |
| <input type="checkbox"/> 1-year related college/voc. training | <input type="checkbox"/> Related Master's degree |

Please specify the acceptable fields of study:

Acceptable:

Other education, training, certification, or licensing required (specify):

Experience: Bachelor's degree in Accounting or a closely related field and two (2) years of related governmental accounting experience.

Check the one box indicating minimum work-related experience requirements for this position for a new employee the first day of work:

- | | |
|---|--|
| <input type="checkbox"/> No prior experience required | <input type="checkbox"/> 3 years |
| <input type="checkbox"/> 1 year | <input type="checkbox"/> 4 years |
| <input checked="" type="checkbox"/> 2 years | <input type="checkbox"/> 5 or more years |

Other specific experience (optional):

Alternative Qualifications:

This Department will accept alternative methods of obtaining necessary qualifications.

- ☒ Yes ☐ No

Alternative qualifications include:

Other equivalent combinations of education and experience will be considered on a case-by- case basis

SECTION IV – Other Important Job Information

- | | |
|--|---|
| <input type="checkbox"/> Fingerprint check | <input type="checkbox"/> Valid driver's license |
| <input type="checkbox"/> Background check | <input type="checkbox"/> Other; Describe |

Other information including working conditions such as shifts, lifting requirements, travel or hours.

Responsibilities require the incumbent to work within predetermined timeframes to meet critical deadlines. The predominate work is preformed in an office setting during normal working hours and often requires the incumbent to sit for extended periods of time while working at a desk and computer. Limited day and overnight travel may be required to provide accounting and internal controls assistance to district and area offices.

SECTION V – Signatures

Signature indicates this statement is accurate and complete.

Employee:

Name: _____ Title: _____

Signature: _____ Date: _____

Immediate Supervisor:

Name: Gordon McGaw Title: Section Supervisor, Accounting Controls

Signature: _____ Date: _____

Bureau Chief:

Name: Jody Brandt Title: Chief Accountant

Signature: _____ Date: _____

Division/District Administrator:

Name: Larry Flynn Title: Administrator, Administration Division

Signature: _____ Date: _____

Department Designee:

Jennifer Jensen/Designee Chief Human Resources Officer
Human Resources Division

Signature: _____ Date: _____